



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MARSHALL WATER AND SEWER

Principal Office: 130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
MARSHALL WATER AND SEWER  
(Utility Name) , certify that I

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)                      (Date)

\_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MARSHALL WATER AND SEWER**Utility Address:** 130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

**When was utility organized?** 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SUSAN A PECK**Title:** CLERK/TREASURER**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:** speckvct@cs.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:** VIRCHOW, KRAUSE & CO. LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** kthompson@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MARLIN E. HENSLEY, JR.**Title:** VILLAGE PRESIDENT**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW, KRAUSE & CO. LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 1/24/2003**Period covered by most recent audit:** 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** EUGENE A. BIALOZOR**Title:** UTILITY SUPERINTENDENT**Office Address:**

616 WEST KAREM  
P.O. BOX 45  
MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 3814**Fax Number:** (608) 655 - 4748**E-mail Address:** gbialozor@yahoo.com

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**Name:** SUSAN A PECK**Title:** CLERK TREASURER**Office Address:**

130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017**Fax Number:** (608) 655 - 4273**E-mail Address:** speckvct@cs.com

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**Name of utility commission/committee:** MARSHALL VILLAGE BOARD

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**Names of members of utility commission/committee:**

PHILIP ADAS  
HAROLD HART  
MARLIN E HENSLER, JR, VILLAGE PRESIDENT  
ROBERT HOFMEISTER  
DARRELL KLOMPMAKER  
DAN POWELL  
JOHN SCHUEPBACH

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 5/23/1952

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## IDENTIFICATION AND OWNERSHIP

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	397,596	377,724	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	178,108	124,133	<b>2</b>
Depreciation Expense (403)	71,042	64,712	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	72,901	60,028	<b>5</b>
<b>Total Operating Expenses</b>	<b>322,051</b>	<b>248,873</b>	
<b>Net Operating Income</b>	<b>75,545</b>	<b>128,851</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>75,545</b>	<b>128,851</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	128,228	161,482	<b>9</b>
Miscellaneous Nonoperating Income (421)	127,826	194,445	<b>10</b>
<b>Total Other Income</b>	<b>256,054</b>	<b>355,927</b>	
<b>Total Income</b>	<b>331,599</b>	<b>484,778</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>331,599</b>	<b>484,778</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	214,783	214,604	<b>13</b>
Amortization of Debt Discount and Expense (428)	3,539	1,651	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	11,391		<b>18</b>
<b>Total Interest Charges</b>	<b>206,931</b>	<b>216,255</b>	
<b>Net Income</b>	<b>124,668</b>	<b>268,523</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,365,476	2,096,953	<b>19</b>
Balance Transferred from Income (433)	124,668	268,523	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,490,144</b>	<b>2,365,476</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	128,228	4
<b>Total (Acct. 419):</b>	128,228	
<b>Miscellaneous Nonoperating Income (421):</b>		
INCOME FROM NONREGULATED SEWER UTILITY	127,826	5
<b>Total (Acct. 421):</b>	127,826	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	397,596	0	0	0	<b>397,596</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>397,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,596</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,747,028	3,222,102	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	471,777	443,653	<b>2</b>
<b>Net Utility Plant</b>	<b>3,275,251</b>	<b>2,778,449</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	9,481,474	8,936,786	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,274,825	1,083,793	<b>4</b>
<b>Net Nonutility Property</b>	<b>8,206,649</b>	<b>7,852,993</b>	
Investment in Municipality (123)	1,840,009	1,933,450	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	809,209	777,181	<b>7</b>
<b>Total Other Property and Investments</b>	<b>10,855,867</b>	<b>10,563,624</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,557	3,048	<b>8</b>
Temporary Cash Investments (132)	792,753	976,937	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	71,871	78,724	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	28,275	2,765	<b>14</b>
Materials and Supplies (150)	0	2,264	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>904,456</b>	<b>1,063,738</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,567	4,800	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	59,788	<b>20</b>
<b>Total Deferred Debits</b>	<b>22,567</b>	<b>64,588</b>	
<b>Total Assets and Other Debits</b>	<b>15,058,141</b>	<b>14,470,399</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,933,620	2,933,620	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,490,144	2,365,476	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,423,764</b>	<b>5,299,096</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	6,948,894	6,649,302	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	205,000	245,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>7,153,894</b>	<b>6,894,302</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	170,027	5,311	<b>28</b>
Payables to Municipality (233)	0	5,329	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	67,430	55,890	<b>31</b>
Interest Accrued (237)	37,053	35,122	<b>32</b>
Other Current and Accrued Liabilities (238)	13,284	9,055	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>287,794</b>	<b>110,707</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,192,689	2,166,294	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>15,058,141</b>	<b>14,470,399</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,747,028	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,747,028</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	471,777	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>471,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,275,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	443,653				<b>443,653</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	71,042				<b>71,042</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,056				<b>3,056</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>74,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,098</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	45,974				<b>45,974</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>45,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,974</b>	<b>19</b>
<b>Balance End of Year</b>	<b>471,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>471,777</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	8,852,781	632,179	87,491	<b>9,397,469</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION WORK IN PROGRESS	0			<b>0</b>	<b>2</b>
Property held for future use	84,005			<b>84,005</b>	<b>3</b>
<b>Total Nonutility Property (121)</b>	<b>8,936,786</b>	<b>632,179</b>	<b>87,491</b>	<b>9,481,474</b>	
Less accum. prov. depr. & amort. (122)	1,083,793	191,032		<b>1,274,825</b>	<b>4</b>
<b>Net Nonutility Property</b>	<b>7,852,993</b>	<b>441,147</b>	<b>87,491</b>	<b>8,206,649</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	0	2,264	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>2,264</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 GENERAL OBLIGATION PROMISSORY NOTES	1,408	428	3,392	1
2002 WATER REVENUE BONDS	2,131	428	19,175	2
<b>Total</b>			<b>22,567</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,933,620	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>2,933,620</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
97 SEWER REVENUE BONDS-CLEAN WATER	08/27/1997	05/01/2017	3.10%	5,314,877	<b>1</b>
98 SEWER REVENUE BONDS-CLEAN WATER	11/04/1998	05/01/2018	2.64%	1,009,017	<b>2</b>
02 WATER REVENUE BONDS	07/01/2002	11/01/2011	3.92%	625,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>6,948,894</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1999 GENERAL OBLIGATION PROMISSORY NOTE	04/01/1999	05/01/2007	4.06%	205,000	1
<b>Total for Account 224</b>				<b>205,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	55,890	1
<b>Accruals:</b>		
Charged water department expense	72,901	2
Charged electric department expense		3
Charged sewer department expense	942	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>73,843</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	55,890	6
Social Security taxes	5,919	7
PSC Remainder Assessment	494	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>62,303</b>	
<b>Balance end of year</b>	<b>67,430</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2002 WATER REVENUE BONDS	0	11,391	7,594	3,797	1
1998 CLEAN WATER FUND	4,660	27,080	27,300	4,440	2
1997 CLEAN WATER FUND	28,804	167,389	168,768	27,425	3
<b>Subtotal</b>	<b>33,464</b>	<b>205,860</b>	<b>203,662</b>	<b>35,662</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
1999 GENERAL OBLIGATION PROMISSORY NOTES	1,658	8,923	9,190	1,391	5
<b>Subtotal</b>	<b>1,658</b>	<b>8,923</b>	<b>9,190</b>	<b>1,391</b>	
<b>Notes Payable (231)</b>					
None	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>35,122</b>	<b>214,783</b>	<b>212,852</b>	<b>37,053</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,100,562	0	0	1,065,732	0	<b>2,166,294</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
CONNECTION FEES(\$20,072)&LIFT STATION(\$6,323)				26,395		<b>26,395</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,100,562</b>	<b>0</b>	<b>0</b>	<b>1,092,127</b>	<b>0</b>	<b>2,192,689</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF	1,840,009	1
<b>Total (Acct. 123):</b>	<b>1,840,009</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REPLACEMENT FUNDS	175,477	3
SINKING FUNDS	255,496	4
REDEMPTION ACCOUNT	315,736	5
RESERVE ACCOUNT	62,500	6
<b>Total (Acct. 125):</b>	<b>809,209</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	71,871	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>71,871</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM RECREATION FUND	28	15
RECEIVABLE FROM MUNICIPALITY-SEE EXPLANATION ON F-22	28,247	16
<b>Total (Acct. 145):</b>	<b>28,275</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,484,565	0	0	0	<b>3,484,565</b>	<b>1</b>
Materials and Supplies	1,132	0	0	0	<b>1,132</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	457,715	0	0	0	<b>457,715</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,100,562	0	0	0	<b>1,100,562</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,927,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,927,420</b>	
Net Operating Income	75,545	0	0	0	<b>75,545</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.92%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,933,620	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,427,810	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>5,361,430</b>	
<b>Net Income</b>		
Net Income	124,668	5
<b>Percent Return on Proprietary Capital</b>	<b>2.33%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

During 2002, the water utility borrowed \$625,000 of revenue bonds. The bonds will be repaid over 10 years at an average interest rate of 3.55%.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

The balance in Account 145 for \$28,247 consists of two amounts, a receivable for public fire protection for \$138,258 and a payable for \$110,011. The receivable is for the full year of public fire protection due from the municipality. The payable is for routine expenses paid for by the municipality on behalf of the water & sewer utility, such as payroll & benefits, insurance and miscellaneous office supplies.

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### Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Marshall Water & Sewer Utility  
Marshall, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Marshall Water & Sewer Utility, an enterprise fund of the Village of Marshall as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
January 24, 2003

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### Identification and Ownership - Contacts (Page iv)

good filer

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		393,101	1
<b>Total Sales of Water</b>		<b>393,101</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		976	2
Other Water Revenues (474)		3,519	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>4,495</b>	
<b>Total Operating Revenues</b>		<b>397,596</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		96,514	5
General Operating Expenses (680-690)		81,594	6
<b>Total Operation and Maintenance Expenses</b>		<b>178,108</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		71,042	7
Amortization Expense (404)			8
Taxes (408)		72,901	9
<b>Total Other Operating Expenses</b>		<b>143,943</b>	
<b>Total Operating Expenses</b>		<b>322,051</b>	
<b>NET OPERATING INCOME</b>		<b>75,545</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	27	120	1
Commercial	4	1,252	2,918	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>1,279</b>	<b>3,038</b>	
Metered Sales to General Customers (461)				
Residential	912	50,999	180,347	4
Commercial	76	31,142	60,605	5
Industrial	7	368	1,333	6
<b>Total Metered Sales to General Customers (461)</b>	<b>995</b>	<b>82,509</b>	<b>242,285</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		138,258	8
Other Sales to Public Authorities (464)	17	3,647	9,520	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,020</b>	<b>87,435</b>	<b>393,101</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	138,258	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>138,258</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	976	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>976</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,690	7
<b>Other (specify):</b>		
PERMITS, RECONNECTIONS, MISC.	829	8
<b>Total Other Water Revenues (474)</b>	<b>3,519</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	52,987	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,284	3
Chemicals (630)	7,724	4
Supplies and Expenses (640)	9,878	5
Repairs of Water Plant (650)	10,113	6
Transportation Expenses (660)	3,528	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>96,514</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	24,274	8
Office Supplies and Expenses (681)	7,737	9
Outside Services Employed (682)	14,380	10
Insurance Expense (684)	6,496	11
Employees Pensions and Benefits (686)	18,743	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	9,964	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>81,594</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>178,108</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		67,430	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		942	<b>2</b>
<b>Net property tax equivalent</b>		<b>66,488</b>	
Social Security		5,919	<b>3</b>
PSC Remainder Assessment		494	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>72,901</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.211000				3
County tax rate	mills		3.108000				4
Local tax rate	mills		7.701000				5
School tax rate	mills		14.253000				6
Voc. school tax rate	mills		1.472000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.745000</b>				10
Less: state credit	mills		1.593000				11
<b>Net tax rate</b>	mills		<b>25.152000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.701000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.725000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.426000</b>				17
<b>Total Tax Rate</b>	mills		<b>26.745000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.875902</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.152000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.030688</b>				21
Utility Plant, Jan. 1	\$	3,222,101	3,222,101				22
Materials & Supplies	\$	2,264	2,264				23
<b>Subtotal</b>	\$	<b>3,224,365</b>	<b>3,224,365</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,224,365</b>	<b>3,224,365</b>				26
Assessment Ratio	dec.		0.949247				27
<b>Assessed Value</b>	\$	<b>3,060,719</b>	<b>3,060,719</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.030688</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,430</b>	<b>67,430</b>				30
Tax Equivalent per 1994 PSC Report	\$	38,135					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>67,430</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	25,637		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>39,837</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,003		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,456		17
Diesel Pumping Equipment (326)	13,766		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>101,225</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,987		23
<b>Total Water Treatment Plant</b>	<b>2,987</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	21,937		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,637	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>39,837</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,003	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,456	17
Diesel Pumping Equipment (326)			13,766	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>101,225</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,987	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,987</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			21,937	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	462,722		26
Transmission and Distribution Mains (343)	1,769,154	348,928	27
Fire Mains (344)	0		28
Services (345)	510,722	108,432	29
Meters (346)	90,099	43,599	30
Hydrants (348)	175,435	48,601	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,030,069</b>	<b>549,560</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,356	315	35
Computer Equipment (372.1)	9,644	3,212	36
Transportation Equipment (373)	28,066	11,870	37
Other General Equipment (379)	8,918	5,943	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>47,984</b>	<b>21,340</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,222,102</b>	<b>570,900</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,222,102</b>	<b>570,900</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>462,722</b>	<b>26</b>
Transmission and Distribution Mains (343)	38,560		<b>2,079,522</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	3,120		<b>616,034</b>	<b>29</b>
Meters (346)	1,544		<b>132,154</b>	<b>30</b>
Hydrants (348)	2,750		<b>221,286</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>45,974</b>	<b>0</b>	<b>3,533,655</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>1,671</b>	<b>35</b>
Computer Equipment (372.1)			<b>12,856</b>	<b>36</b>
Transportation Equipment (373)			<b>39,936</b>	<b>37</b>
Other General Equipment (379)			<b>14,861</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>69,324</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,974</b>	<b>0</b>	<b>3,747,028</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>45,974</b>	<b>0</b>	<b>3,747,028</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,624	7,624	1
February			6,516	6,516	2
March			7,606	7,606	3
April			8,425	8,425	4
May			8,531	8,531	5
June			9,204	9,204	6
July			10,709	10,709	7
August			8,673	8,673	8
September			8,274	8,274	9
October			8,026	8,026	10
November			7,509	7,509	11
December			8,087	8,087	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>99,184</b>	<b>99,184</b>	
Less: Water sold				87,435	13
Volume pumped but not sold				11,749	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				1,461	18
Total volume not sold but accounted for				2,461	19
Volume pumped but unaccounted for				9,288	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				697	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
High Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/24/2002					27
Total KWH used for pumping for the year				132,023	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HUBBELL	1	371	14	501,120	Yes	<b>1</b>
PORTER	2	800	16	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	LAYNE NEW	5
Year Installed	1999	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	10
Year Installed	1989	1969	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1989		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	158		10
Total capacity in gallons (actual)	300,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	122.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	Y		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	300	0	0	0	300	1
M	D	4.000	3,739	0	175	0	3,564	2
M	D	6.000	40,629	0	0	0	40,629	3
M	D	8.000	23,735	0	5,026	0	18,709	4
M	D	10.000	7,528	0	0	0	7,528	5
M	D	12.000	2,315	5,026	0	0	7,341	6
Total Within Municipality			78,246	5,026	5,201	0	78,071	
Total Utility			78,246	5,026	5,201	0	78,071	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	481	0	79	0	402		1
M	1.000	469	81	0	0	550	0	2
M	1.250	1	0	0	0	1		3
M	1.500	21	0	0	0	21		4
M	2.000	15	1	0	0	16		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>992</b>	<b>82</b>	<b>79</b>	<b>0</b>	<b>995</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	997	186	22	0	1,161	0	1
1.000	31	3	11	0	23	0	2
1.250	0	0	0	0	0	0	3
1.500	11	1	2	0	10	0	4
2.000	9	1	1	0	9	3	5
3.000	3	2	1	0	4	2	6
6.000	0	1	0	0	1	0	7
8.000	0	1	0	0	1	0	8
<b>Total:</b>	<b>1,051</b>	<b>195</b>	<b>37</b>	<b>0</b>	<b>1,209</b>	<b>5</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	916	50	8	6	0	181	1,161	1
1.000	0	19	0	1	0	3	23	2
1.250	0	0	0	0	0	0	0	3
1.500	0	8	0	1	0	1	10	4
2.000	0	2	0	6	0	1	9	5
3.000	0	0	0	3	0	1	4	6
6.000	0	1	0	0	0	0	1	7
8.000	0	0	0	0	0	1	1	8
<b>Total:</b>	<b>916</b>	<b>80</b>	<b>8</b>	<b>17</b>	<b>0</b>	<b>188</b>	<b>1,209</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	128	10	7	5	136	<b>2</b>
<b>Total Fire Hydrants</b>	<b>128</b>	<b>10</b>	<b>7</b>	<b>5</b>	<b>136</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	136
Number of distribution system valves end of year:	240
Number of distribution valves operated during year:	240

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 600 - Salaries/Wages - Increase represents a full year of new utility superintendent and an allocation of the director of public works' salary.

Account 640 - Supplies & Expense - Increase includes the write-off of inventory for \$2,300, plus increased purchases over the prior year for water main breaks and other repairs to plant for \$3,010.

Account 650 - Repairs of Water Plant - Increase includes costs for water tower repairs for \$4,920 and tank inspection for \$1,670.

Account 681 - Office Supplies & Expense - Increase includes costs for different maintenance contracts for software & telephone services for \$846, plus increased costs for printing monthly bills and maps for \$1,079.

Account 682 - Outside Services Employed - Increase includes costs for the preparation of a public fire protection study and updated long range plan for a total of \$6,884.

Account 684 - Insurance Expense - Increase due to increased premiums, including new employee.

Account 689 - Miscellaneous General Expense - Increase includes costs for water testing of \$1,394; uniforms of \$2,198 and training/membership costs of \$792.

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### Water Utility Plant in Service (Page W-08)

Account 373 - the water utility financed half of the cost for a new truck.

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### Water Mains (Page W-15)

Additions were financed by the water utility.

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### Water Services (Page W-16)

Additions were financed by the water utility.

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### Hydrants and Distribution System Valves (Page W-18)

Additions were financed by the water utility. Adjustments were made to reconcile to the actual amount on hand at year end based on a system count.

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